

GENERAL FUND

THE GENERAL FUND FINANCES THE LEGALLY AUTHORIZED ACTIVITIES OF THE COUNTY OF SAN DIEGO NOT PROVIDED FOR IN OTHER RESTRICTED FUNDS. GENERAL FUND REVENUES ARE DERIVED FROM SUCH SOURCES AS TAXES, LICENSES AND PERMITS, FINES, FORFEITURES AND PENALTIES, USE OF MONEY AND PROPERTY, AID FROM OTHER GOVERNMENTAL AGENCIES, CHARGES FOR CURRENT SERVICES, AND OTHER REVENUE. GENERAL FUND EXPENDITURES AND ENCUMBRANCES ARE CLASSIFIED BY THE FUNCTIONS OF GENERAL GOVERNMENTAL, PUBLIC PROTECTION, PUBLIC WAYS AND FACILITIES, HEALTH AND SANITATION, PUBLIC ASSISTANCE, EDUCATION, RECREATIONAL AND CULTURAL SERVICES, CAPITAL OUTLAY, AND DEBT SERVICE. APPROPRIATIONS ARE MADE FROM THE FUND ANNUALLY. THE FUND WILL CONTINUE TO EXIST INDEFINITELY.

FINANCIAL REPORT OF SAN DIEGO COUNTY

**GENERAL FUND
BALANCE SHEET
JUNE 30, 1999
With Comparative Figures for Year Ended June 30, 1998
(In Thousands)**

STATEMENT 2

	1999	1998
ASSETS		
Equity in Pooled Cash and Investments	\$ 100,267	52,365
Cash with Fiscal Agent	180,081	231,746
Collections in Transit	1,454	500
Imprest Cash	210	208
Taxes Receivable (Schedule 3)	461	242
Accounts and Notes Receivable	165,558	160,615
Due from Other Funds	90,084	103,600
Advances to Other Funds	689	689
Inventory of Materials and Supplies	7,694	10,039
Total Assets	\$ 546,498	560,004
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts Payable	\$ 31,983	25,481
Accrued Payroll	24,109	19,706
Amount Due for Tax and Revenue Anticipation Notes	176,978	227,531
Due to Other Funds	14,106	32,459
Deferred Revenue	18,276	33,742
Total Liabilities	265,452	338,919
Fund Balances:		
Reserved for Encumbrances	56,092	47,916
Reserved for Loans	7,271	7,277
Reserved for Inventory of Materials and Supplies	7,694	10,039
Unreserved:		
Designated for Subsequent Years' Expenditures	61,761	11,543
Undesignated	148,228	144,310
Total Fund Balances (Statement 2A)	281,046	221,085
Total Liabilities and Fund Balances	\$ 546,498 (Statement 1A)	560,004

FINANCIAL REPORT OF SAN DIEGO COUNTY

**GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
Year Ended June 30, 1999
With Comparative Figures for Year Ended June 30, 1998
(In Thousands)**

STATEMENT 2A

	1999	1998
Revenues:		
Taxes	\$ 302,044	284,970
Licenses, Permits and Franchises	22,087	21,034
Fines, Forfeitures and Penalties	19,267	21,849
Revenue from Use of Money and Property	21,478	26,236
Aid from Other Governmental Agencies - State	900,891	868,320
Aid from Other Governmental Agencies - Federal	354,268	453,358
Aid from Other Governmental Agencies - Other	34,155	23,303
Charges for Current Services	191,123	174,468
Other Revenue	27,485	15,966
Total Revenues	1,872,798	1,889,504
Expenditures:		
General	182,528	181,031
Public Protection	564,060	535,863
Public Ways and Facilities	1,964	1,458
Health	304,631	281,363
Public Assistance	645,312	759,389
Education	259	270
Recreational and Cultural	8,459	8,094
Capital Outlay	3,856	5,826
Debt Service	10,482	14,249
Total Expenditures	1,721,551	1,787,543
Excess of Revenues Over (Under) Expenditures	151,247	101,961
Other Financing Sources (Uses):		
Proceeds of Lease Purchase Financing Instruments	3,856	5,826
Operating Transfers In	2,877	25,583
Operating Transfers (Out)	(86,384)	(85,367)
Total Other Financing Sources (Uses)	(79,651)	(53,958)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	71,596	48,003
Fund Balance - Beginning of Year	221,085	121,970
Residual Equity Transfers In		57,448
Residual Equity Transfers (Out)	(9,290)	(5,653)
Increase (Decrease) in Reserve for Inventory of Materials and Supplies	(2,345)	(683)
Fund Balance - End of Year (Statement 2)	\$ 281,046	221,085

FINANCIAL REPORT OF SAN DIEGO COUNTY

**GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1999
(In Thousands)**

STATEMENT 2B

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Revenues:					
Taxes	\$ 302,044		302,044	287,622	14,422
Licenses, Permits, and Franchises	22,087		22,087	21,245	842
Fines, Forfeitures, and Penalties	19,267		19,267	26,243	(6,976)
Revenue from the Use of Money and Property	21,478	(724)	20,754	15,386	5,368
Aid from Other Governmental Agencies					
State	900,891		900,891	1,003,155	(102,264)
Federal	354,268		354,268	329,536	24,732
Other	34,155		34,155	33,594	561
Charges for Current Services	191,123		191,123	174,198	16,925
Other Revenue	27,485		27,485	48,091	(20,606)
Total Revenues	\$ 1,872,798	(724)	1,872,074	1,939,070	(66,996)
Expenditures:					
General:					
Legislative and Administrative:					
Supervisor, District #1:					
Salaries and Employee					
Benefits	\$ 553		553	568	15
Services and Supplies	24		24	24	
Total	577		577	592	15
Supervisor, District #2:					
Salaries and Employee					
Benefits	623		623	630	7
Services and Supplies	14		14	17	3
Total	637		637	647	10
Supervisor, District #3:					
Salaries and Employee					
Benefits	589		589	589	
Services and Supplies	8		8	8	
Total	597		597	597	
Supervisor, District #4:					
Salaries and Employee					
Benefits	550		550	576	26
Services and Supplies	12		12	15	3
Total	562		562	591	29
Supervisor, District #5:					
Salaries and Employee					
Benefits	621		621	643	22
Services and Supplies	12	1	13	27	14
Total	633	1	634	670	36
Board of Supervisors:					
Salaries and Employee					
Benefits	80		80	94	14
Services and Supplies	104		104	107	3
Total	184		184	201	17

(Cont)

FINANCIAL REPORT OF SAN DIEGO COUNTY

**GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1999
(In Thousands)**

STATEMENT 2B (Cont)

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
General: (Cont)					
Legislative and Administrative: (Cont)					
Clerk, Board of Supervisors:					
Salaries and Employee					
Benefits	\$ 1,485		1,485	1,742	257
Services and Supplies	751	581	1,332	1,363	31
Expenditure Transfers	(8)		(8)	(50)	(42)
Total	2,228	581	2,809	3,055	246
Chief Administrative Office:					
Salaries and Employee					
Benefits	1,454		1,454	1,505	51
Services and Supplies	1,514	20	1,534	1,701	167
Other Charges				8	8
Management Reserves				28	28
Total	2,968	20	2,988	3,242	254
Community Enhancement:					
Other Charges	3,232	407	3,639	3,645	6
Community Services:					
Salaries and Employee					
Benefits	510		510	546	36
Services and Supplies	64	100	164	186	22
Management Reserves				1,452	1,452
Total	574	100	674	2,184	1,510
Land Use & Environment:					
Salaries and Employee					
Benefits	955		955	1,058	103
Services and Supplies	648	223	871	1,143	272
Other Charges	125		125	250	125
Expenditure Transfers				(83)	(83)
Management Reserves				2,240	2,240
Total	1,728	223	1,951	4,608	2,657
Financial and General Government Group:					
Management Reserves				4,314	4,314
Competition and Reengineering Group					
Salaries and Employee					
Benefits	836		836	1,018	182
Services and Supplies	349	158	507	635	128
Management Reserves				310	310
Total	1,185	158	1,343	1,963	620
Total Legislative and Administrative	15,105	1,490	16,595	26,309	9,714

(Cont)

FINANCIAL REPORT OF SAN DIEGO COUNTY

**GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1999
(In Thousands)**

STATEMENT 2B (Cont)

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
General: (Cont)					
Finance:					
Auditor and Controller:					
Salaries and Employee Benefits	\$ 11,433		11,433	12,392	959
Services and Supplies	3,635	569	4,204	4,393	189
Other Charges	84	38	122	122	
Fixed Assets	15	16	31	31	
Management Reserves				862	862
Total	15,167	623	15,790	17,800	2,010
Assessor:					
Salaries and Employee Benefits	19,572		19,572	19,988	416
Services and Supplies	6,201	219	6,420	6,420	
Fixed Assets	491	282	773	1,099	326
Management Reserves				92	92
Total	26,264	501	26,765	27,599	834
Treasurer - Tax Collector:					
Salaries and Employee Benefits	3,737		3,737	4,213	476
Services and Supplies	2,222	351	2,573	3,091	518
Fixed Assets	11	14	25	44	19
Management Reserves				478	478
Total	5,970	365	6,335	7,826	1,491
Total Finance	47,401	1,489	48,890	53,225	4,335
Counsel:					
County Counsel:					
Salaries and Employee Benefits	9,448		9,448	9,605	157
Services and Supplies	832	156	988	1,210	222
Fixed Assets	10		10	10	
Management Reserves				254	254
Total Counsel	10,290	156	10,446	11,079	633
Personnel:					
Department of Human Resources:					
Salaries and Employee Benefits	5,230		5,230	6,150	920
Services and Supplies	3,582	681	4,263	6,055	1,792
Other Charges	1,000		1,000	1,000	
Fixed Assets	425	107	532	543	11
Expenditure Transfers		(193)	(193)		193
Management Reserves				154	154
Total	10,237	595	10,832	13,902	3,070
Equal Opportunity Management:					
Salaries and Employee Benefits	32		32	32	

(Cont)

See Accompanying Independent Auditor's Report

FINANCIAL REPORT OF SAN DIEGO COUNTY

**GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1999
(In Thousands)**

STATEMENT 2B (Cont)

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
General: (Cont)					
Personnel: (Cont)					
Civil Service Commission:					
Salaries and Employee					
Benefits	\$ 202		202	240	38
Services and Supplies	46		46	52	6
Management Reserves				6	6
Total	248		248	298	50
Total Personnel	10,517	595	11,112	14,232	3,120
Elections:					
Registrar of Voters:					
Salaries and Employee					
Benefits	2,765		2,765	2,956	191
Services & Supplies	3,975	370	4,345	4,368	23
Other Charges	5	2	7	7	
Fixed Assets	109		109	111	2
Management Reserves				483	483
Total Elections	6,854	372	7,226	7,925	699
Property Management:					
General Services:					
Salaries and Employee					
Benefits	19,734		19,734	19,989	255
Services and Supplies	11,488		11,488	13,963	2,475
Other Charges	48		48	98	50
Fixed Assets	31		31	136	105
Expenditure Transfers	(683)		(683)	(702)	(19)
Management Reserves				471	471
Total	30,618		30,618	33,955	3,337
CAC Major Maintenance:					
Services and Supplies	255	314	569	749	180
Public Services Utilities:					
Services and Supplies	14,164		14,164	14,196	32
Other Charges	595		595	981	386
Expenditure Transfers	(844)		(844)	(686)	158
Total	13,915		13,915	14,491	576
Property Management:					
Services and Supplies	3,831		3,831	8,120	4,289
Expenditure Transfers	(11)		(11)	(210)	(199)
Total	3,820		3,820	7,910	4,090
Total Property Management	48,608	314	48,922	57,105	8,183

(Cont)

FINANCIAL REPORT OF SAN DIEGO COUNTY

**GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1999
(In Thousands)**

STATEMENT 2B (Cont)

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
General: (Cont)					
Other General:					
Electronic Data Processing:					
Salaries and Employee					
Benefits	\$ 11,284		11,284	11,931	647
Services and Supplies	11,201	1,110	12,311	12,379	68
Other Charges	874	35	909	909	
Fixed Assets	162	95	257	257	
Management Reserves				611	611
Total	23,521	1,240	24,761	26,087	1,326
Electronic Systems & Equipment:					
Services and Supplies	13,459	35	13,494	14,051	557
Fixed Assets	2,002	1,940	3,942	4,054	112
Expenditure Transfers	(293)		(293)	(477)	(184)
Total	15,168	1,975	17,143	17,628	485
Equipment Acquisitions:					
Other Charges	828	38	866	866	
Countywide - General Expenses :					
Services & Supplies	3,015		3,015	3,020	5
Other Charges	1,221	87	1,308	1,783	475
Total	4,236	87	4,323	4,803	480
Contingency Reserve:					
Reserves				6,084	6,084
Total Other General	43,753	3,340	47,093	55,468	8,375
Total General	182,528	7,756	190,284	225,343	35,059
Public Protection:					
Judicial:					
Municipal Court - Pretrial Services:					
Salaries and Employee					
Benefits	721		721	771	50
Services and Supplies	38		38	41	3
Management Reserves				15	15
Total	759		759	827	68
Grand Jury:					
Salaries and Employee					
Benefits	55		55	55	
Services and Supplies	276		276	279	3
Management Reserves				1	1
Total	331		331	335	4

(Cont)

FINANCIAL REPORT OF SAN DIEGO COUNTY

**GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1999
(In Thousands)**

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	STATEMENT 2B (Cont)	
				Budget	Variance Favorable (Unfavorable)
Public Protection: (Cont)					
Judicial: (Cont)					
District Attorney:					
Salaries and Employee					
Benefits	\$ 78,006		78,006	79,520	1,514
Services and Supplies	20,736	6,177	26,913	26,913	
Other Charges	1,560	430	1,990	2,087	97
Fixed Assets	1,042	145	1,187	1,305	118
Expenditure Transfers	(7,863)	(446)	(8,309)	(8,943)	(634)
Management Reserves				6,309	6,309
Total	93,481	6,306	99,787	107,191	7,404
Office of Defender Services:					
Salaries and Employee					
Benefits	25,748		25,748	25,874	126
Services and Supplies	3,417	122	3,539	4,060	521
Fixed Assets	15		15	15	
Management Reserves				723	723
Total	29,180	122	29,302	30,672	1,370
Conflict Public Defender:					
Salaries and Employee					
Benefits	5,991		5,991	6,145	154
Services and Supplies	1,421	29	1,450	1,452	2
Fixed Assets	28		28	39	11
Management Reserves				153	153
Total	7,440	29	7,469	7,789	320
Defense Attorney/Contract Admin:					
Services and Supplies	7,652		7,652	7,652	
Contribution to Trial Courts:					
Services and Supplies	311		311	376	65
Other Charges	66,841		66,841	72,882	6,041
Total	67,152		67,152	73,258	6,106
Total Judicial	205,995	6,457	212,452	227,724	15,272
Police Protection:					
CAO\Sheriff:					
Salaries and Employee					
Benefits				1,769	1,769
Services and Supplies				89	89
Fixed Assets				1,231	1,231
Total				3,089	3,089
Sheriff:					
Salaries and Employee					
Benefits	183,161		183,161	186,729	3,568
Services and Supplies	37,325	2,188	39,513	40,143	630
Other Charges	6,174	1,587	7,761	8,181	420
Fixed Assets	1,179	377	1,556	2,225	669
Expenditure Transfers	(11,247)		(11,247)	(11,845)	(598)
Management Reserves				10,227	10,227
Total	216,592	4,152	220,744	235,660	14,916

(Cont)

See Accompanying Independent Auditor's Report

FINANCIAL REPORT OF SAN DIEGO COUNTY

**GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1999
(In Thousands)**

STATEMENT 2B (Cont)

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Public Protection: (Cont)					
Police Protection: (Cont)					
Marshall:					
Salaries and Employee					
Benefits	\$ 19,362		19,362	19,443	81
Services and Supplies	1,071	18	1,089	1,472	383
Fixed Assets	67	2	69	125	56
Management Reserves				320	320
Total	20,500	20	20,520	21,360	840
Total Police Protection	237,092	4,172	241,264	260,109	18,845
Detention and Correction:					
Probation:					
Salaries and Employee					
Benefits	57,709		57,709	58,852	1,143
Services and Supplies	13,338	1,314	14,652	14,910	258
Other Charges	17,115	6	17,121	23,123	6,002
Fixed Assets	292		292	303	11
Expenditure Transfers	(226)		(226)	(333)	(107)
Management Reserves				1,289	1,289
Total Detention and Correction	88,228	1,320	89,548	98,144	8,596
Protective Inspection:					
Agriculture:					
Salaries and Employee					
Benefits	5,214		5,214	5,483	269
Services and Supplies	871	21	892	902	10
Other Charges	22	3	25	38	13
Fixed Assets	76	95	171	176	5
Management Reserves				1	1
Total Protective Inspection	6,183	119	6,302	6,600	298
Other Protection:					
Animal Control:					
Salaries and Employee					
Benefits	4,905		4,905	5,182	277
Services and Supplies	1,405	123	1,528	1,570	42
Other Charges	9		9	9	
Management Reserves				94	94
Total	6,319	123	6,442	6,855	413
LAFCO Administration:					
Other Charges	373		373	373	
Public Administrator:					
Salaries and Employee					
Benefits	1,809		1,809	1,869	60
Services and Supplies	350	22	372	407	35
Other Charges	95	6	101	105	4
Fixed Assets	30		30	30	
Management Reserves				50	50
Total	2,284	28	2,312	2,461	149

(Cont)

See Accompanying Independent Auditor's Report

GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1999
(In Thousands)

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	STATEMENT 2B (Cont) Variance Favorable (Unfavorable)
Public Protection: (Cont)					
Other Protection: (Cont)					
Coroner:					
Salaries and Employee Benefits	\$ 2,948		2,948	3,037	89
Services and Supplies	536	169	705	739	34
Fixed Assets	21	27	48	48	
Management Reserves				72	72
Total	3,505	196	3,701	3,896	195
Planning and Land Use:					
Salaries and Employee Benefits	7,302		7,302	7,974	672
Services and Supplies	4,288	1,235	5,523	5,661	138
Fixed Assets				23	23
Management Reserves				98	98
Total	11,590	1,235	12,825	13,756	931
Public Safety Group:					
Salaries and Employee Benefits	661		661	698	37
Services and Supplies	104	43	147	767	620
Fixed Assets				12	12
Management Reserves				6,993	6,993
Total	765	43	808	8,470	7,662
Law Enforcement Review Board					
Salaries and Employee Benefits	249		249	262	13
Services and Supplies	34	6	40	48	8
Management Reserves				7	7
Total	283	6	289	317	28
Office of Disaster Preparedness					
Salaries and Employee Benefits	600		600	601	1
Services and Supplies	277		277	280	3
Other Charges	200		200	200	
Fixed Assets	366		366	367	1
Management Reserves				7	7
Total	1,443		1,443	1,455	12
Total Other Protection	26,562	1,631	28,193	37,583	9,390
Total Public Protection	564,060	13,699	577,759	630,160	52,401
Public Ways and Facilities:					
Public Ways:					
Public Works - Transportation					
Services and Supplies	1,958	1,001	2,959	19,469	16,510
Other Charges				100	100
Fixed Assets	6		6	6	
Expenditure Transfers		(138)	(138)		138
Total Public Ways and Facilities	1,964	863	2,827	19,575	16,748

(Cont)

FINANCIAL REPORT OF SAN DIEGO COUNTY

**GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1999
(In Thousands)**

STATEMENT 2B (Cont)

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Health:					
Health Services:					
Salaries and Employee Benefits	\$ 81,547		81,547	86,915	5,368
Services and Supplies	201,736	25,502	227,238	245,779	18,541
Other Charges	7,004	697	7,701	7,897	196
Fixed Assets	212	148	360	692	332
Expenditure Transfers	(2,186)	(20,549)	(22,735)	(2,201)	20,534
Management Reserves				2,050	2,050
Total	288,313	5,798	294,111	341,132	47,021
Environmental Health:					
Salaries and Employee Benefits	14,020		14,020	15,444	1,424
Services and Supplies	2,280	248	2,528	3,010	482
Fixed Assets	50	12	62	108	46
Expenditure Transfers	(32)	(91)	(123)		123
Management Reserves				506	506
Total	16,318	169	16,487	19,068	2,581
Total Health	304,631	5,967	310,598	360,200	49,602
Public Assistance:					
Administration:					
Social Services:					
Salaries and Employee Benefits	126,165		126,165	136,306	10,141
Services and Supplies	73,826	6,297	80,123	95,866	15,743
Other Charges	353,420	1,370	354,790	386,494	31,704
Fixed Assets	117	188	305	809	504
Expenditure Transfers	(31)	(2,215)	(2,246)	(7)	2,239
Management Reserves		(73)	(73)	2,189	2,262
Total Administration	553,497	5,567	559,064	621,657	62,593
Other Assistance:					
Housing and Community Development:					
Salaries and Employee Benefits	4,176		4,176	4,872	696
Services and Supplies	1,019	102	1,121	1,142	21
Expenditure Transfers		(29)	(29)		29
Total	5,195	73	5,268	6,014	746
Area Agency on Aging:					
Salaries and Employee Benefits	10,956		10,956	11,788	832
Services and Supplies	77,995	1,719	79,714	80,279	565
Other Charges				5	5
Fixed Assets	33	8	41	321	280
Expenditure Transfers	(2,364)		(2,364)	(2,228)	136
Total	86,620	1,727	88,347	90,165	1,818
Total Other Assistance	91,815	1,800	93,615	96,179	2,564
Total Public Assistance	645,312	7,367	652,679	717,836	65,157

(Cont)

See Accompanying Independent Auditor's Report

FINANCIAL REPORT OF SAN DIEGO COUNTY

**GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 1999
(In Thousands)**

STATEMENT 2B (Cont)

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Education:					
Agricultural Education:					
Farm Advisor					
Salaries and Employee					
Benefits	\$ 217		217	228	11
Services and Supplies	42	2	44	48	4
Management Reserves				5	5
Total Education	259	2	261	281	20
Recreational and Cultural Services:					
Recreational Facilities:					
Parks and Recreation:					
Salaries and Employee					
Benefits	5,804		5,804	5,839	35
Services and Supplies	2,425	138	2,563	2,729	166
Other Charges	147	100	247	388	141
Fixed Assets	83		83	83	
Management Reserves				135	135
Total Recreational and					
Cultural Services	8,459	238	8,697	9,174	477
Capital Outlay:	3,856	(3,856)			
Debt Service:	10,482		10,482	11,830	1,348
Total Expenditures	1,721,551	32,036	1,753,587	1,974,399	220,812
Excess of Revenues Over (Under)					
Expenditures	151,247	(32,760)	118,487	(35,329)	153,816
Other Financing Sources (Uses):					
Issuance of Lease Purchases	3,856	(3,856)			
Operating Transfers In	2,877		2,877	3,119	(242)
Operating Transfers (Out)	(86,384)	(20,200)	(106,584)	(107,140)	556
Encumbrances, Beginning of Year		47,916	47,916	47,916	
Total Other Financing					
Sources (Uses)	(79,651)	23,860	(55,791)	(56,105)	314
Excess of Revenues Over (Under)					
 Expenditures and Other					
 Financing Sources(Uses)	71,596	(8,900)	62,696	(91,434)	154,130